

I also thank my Democrat colleagues who have supported me in leadership. I hope that I have kept the faith. I hope that I have done as they would have hoped.

I hope they believe I have represented our Congress, this institution, America, and, yes, my party as they would have expected.

I am proud to serve with the first woman to be Speaker of this House, the indefatigable NANCY D'ALESSANDRO PELOSI.

Our journey of service together began as interns more than five decades ago after we heeded President Kennedy's call. We sat together in a small office in the Russell Building, working for Maryland Senator Daniel Brewster.

We end two decades of partnership and leading the House Democrats, along with our good friend JIM CLYBURN, who I have known for 50 years.

I salute Speaker PELOSI and her trailblazing tenure.

We, my colleagues, have had the great privilege of serving with two historic Members of this House: John Lewis and NANCY PELOSI.

Throughout my years in House leadership, I have had the honor of employing those I believe are the finest, most capable, and most professional staff on Capitol Hill. NANCY said the same of her staff.

America—we, yes, but America—is blessed by the extraordinary patriots that serve as staff of this institution and of individual Members. They are extraordinarily able people, and they are great patriots.

Whether with me for two decades or just a few months, they have displayed unrivaled dedication, ability, and integrity. I thank each and every one of them. They have my gratitude and my deep affection.

If I sang the praises individually of each member of my team, my magic minute would turn into a magic day, so I won't do that. Suffice it to say any praise earned by me belongs equally to them.

A number of them were here in the Capitol on January 6, 2021, a day like December 7, 1941, that will live as a day of infamy in the history of this Nation.

They were housed in a small, insular office in my office, terrified by those without and in our hallways who called for the death of the Speaker and of the Vice President of the United States of America.

They are an extraordinary group of talented public servants. Notwithstanding that terror, they came back the next day to do America's work. I thank them for who they are and for what they have done.

Another group of individuals who I have come to know well and who have been at my side deserves recognition. The men and women of the U.S. Capitol Police who have served on my protective detail are among the finest law enforcement professionals in our country.

They are my friends. They are part of my family. I will love them always. I

have been privileged to get to know them and their families. They are dear, dear friends, and like so many, they are great patriots.

They are part of a department that has faced enormous strains over the past 2 years. We must never waver in our support for the U.S. Capitol Police officers, who every day protect all who work in and visit this Capitol complex.

They are the frontline defenders of our legislative branch. They are the frontline defenders of our great democracy. We owe them more than gratitude; we owe them support.

Most of all, I thank my family, my wife, Judy, who died much too soon; my daughters, Anne, Susan, and Stefany; my son-in-law, Loren; my grandchildren, Judy, James, and Alexa, along with Judy's husband, Chris Gray. They are the parents of my four great-grandchildren, Ava, Braedon, Brooklyn, and Savannah.

Your love and support have sustained me throughout these years.

I hope the lessons of my time in leadership and the victories we achieved together, Republicans and Democrats, Members of Congress, 435 people sent here by their neighbors and friends to represent them on issues directly affecting them, their families, and their country, I hope that those lessons achieved together under our Democratic majority will guide the House in meeting the challenges still ahead.

The psychology of consensus provides us with a blueprint for success. We in this House are, after all, all Americans whose common heritage should drive us to a common purpose.

In 2 weeks, there will be a new majority. It will be like ours, a very narrow one—indeed, the same margin we have had, 222–213. The challenge it poses to both our parties and to each of us and to the next Speaker and majority whip is all too familiar.

Democrats overcame it through the psychology of consensus. All of us, all 435 of us, ought to overcome it with that same kind of psychology: One Nation under God, indivisible.

Guided by a dynamic new leadership team of shared vision and experience, House Democrats will approach our brief time in the minority the same way, ready to continue standing up for our principles, for our ideals, and for America with a united front—hopefully, not just a partisan united front but a united front, indivisible.

Republicans would be wise, I think, to take the same approach and seek common ground with Democrats. Did we do it often enough? Maybe not. Did we do it successfully? Not always. But together, we must achieve consensus.

Democrats may not schedule the floor next year, but I hope that the successful approach we modeled will continue to run the floor.

Madam Speaker, as we close this 117th Congress, let us look ahead with determination and dedication to the cause that brought each of us to this Capitol: to serve our constituents, our

communities, and our country; to preserve and defend our Constitution and our democracy; to keep faith with those who protect our Nation and the allies who stand alongside us; to represent the American people, to effect their will, to reflect their generous spirit and deep sense of justice to the best of our ability—in short, to work together to create a more perfect Union.

With great reluctance, and even greater hesitation for this special privilege I am about to lose, though with great hope that, in the future, I will at least be able to talk, but for all your sakes, not as long, I yield back the balance of my time.

## PRESIDENTIAL TAX FILINGS AND AUDIT TRANSPARENCY ACT OF 2022

Mr. NEAL. Madam Speaker, pursuant to House Resolution 1529, I call up the bill (H.R. 9640) to amend the Internal Revenue Code of 1986 to provide for examination and disclosure with respect to Presidential income tax returns, and ask for its immediate consideration.

The Clerk read the title of the bill.

The SPEAKER pro tempore (Mrs. LURIA). Pursuant to House Resolution 1529, the bill is considered read.

The text of the bill is as follows:

H.R. 9640

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

### SECTION 1. SHORT TITLE.

This Act may be cited as the “Presidential Tax Filings and Audit Transparency Act of 2022”.

### SEC. 2. EXAMINATION AND DISCLOSURE WITH RESPECT TO PRESIDENTIAL INCOME TAX RETURNS.

(a) AUDIT.—Subchapter A of chapter 78 of the Internal Revenue Code of 1986 is amended by redesignating section 7613 as section 7614 and by inserting after section 7612 the following new section:

#### “SEC. 7613. EXAMINATION WITH RESPECT TO PRESIDENTIAL INCOME TAX RETURNS.

“(a) IN GENERAL.—As rapidly as practicable after the filing of any Presidential income tax return, the Secretary shall conduct an examination to ascertain the correctness of such return and enforce the requirements of this title with respect to the taxable year covered by such return.

“(b) REPORTS.—

“(1) INITIAL REPORT.—Not later than 90 days after the filing of a Presidential income tax return, the Secretary shall disclose and make publicly available an initial report regarding the examination with respect to such return. Such report shall include—

“(A) the name of the taxpayer,

“(B) an identification of the subparagraph of subsection (c)(1) which describes such return,

“(C) the date that such return was filed, and

“(D) the date on which the examination with respect to such return commenced (or, if such examination has not commenced as of the date of such report, a detailed description of the reasons that such examination has not commenced).

“(2) PERIODIC REPORTS.—Not later than 180 days after the disclosure of the report described in paragraph (1) with respect to any

Presidential income tax return and not later than 180 days after the most recent disclosure of a report described in this paragraph with respect to such return, the Secretary shall disclose and make publicly available a periodic report regarding the examination with respect to such return. Such report shall include—

“(A) the information described in subparagraphs (A) through (D) of paragraph (1),

“(B) a description of the status of the examination, including a description of the portions of the examination which have been completed, which are in process, and which are anticipated to take place, and

“(C) an estimate of the time frame for the completion of the examination, including an identification of factors which could alter such time frame, reasonable estimates of the likelihood of such factors (taking into account the specific facts and circumstances of the examination), and the likely specific effects of such factors on such time frame.

Notwithstanding the preceding sentence, a periodic report shall not be required under this paragraph with respect to any return after the date on which a final report is disclosed under paragraph (3) with respect to such return.

“(3) FINAL REPORT.—Not later than 90 days after the completion of the examination described in subsection (a) with respect to any Presidential income tax return, the Secretary shall disclose and make publicly available a final report regarding such examination. Such report shall include—

“(A) the information described in subparagraphs (A) through (C) of paragraph (1),

“(B) the date on which the examination with respect to such return was completed,

“(C) a list of the audit materials (as defined in section 6103(q)(2)) with respect to such examination, and

“(D) a description (including the amount) of each proposed adjustment, adjustment, and controversy with respect to such examination together with a description of how such proposed adjustment or controversy was resolved (or a statement that such proposed adjustment or controversy was not resolved, as the case may be).

For purposes of this paragraph, an examination shall be treated as complete on the date that the Secretary provides the taxpayer with a notice of deficiency, or any closing document referred to in section 6103(q)(2)(A)(v), with respect to such examination.

“(4) EXTENSION OF DUE DATE REPORT.—If a request is made for an extension of the due date for filing any Presidential income tax return, the Secretary shall, not later than 90 days after such request is granted or denied, disclose and make publicly available an extension of due date report with respect to return. Such report shall include—

“(A) the information described in subparagraphs (A) and (B) of paragraph (1),

“(B) a statement that an extension of the due date for the filing of such return has been requested,

“(C) the date that such request was received,

“(D) a statement of whether such request has been granted or denied, and

“(E) the due date of such return (including any extensions).

“(5) TREATMENT OF FAILURE TO FILE.—In the case of a failure to file a Presidential income tax return before the close of the 60-day period beginning with the date prescribed for filing of such return—

“(A) the Secretary shall conduct the examination described in subsection (a) with respect to the taxable year covered by the return to which such failure relates,

“(B) reports made pursuant to this paragraph shall include a statement that such report is with respect to a return which the taxpayer failed to file, and

“(C) this section and section 6103(q) shall otherwise apply to such failure in the same manner as if a return were filed at the close of such period.

The application of this paragraph with respect to any failure to file a Presidential income tax return shall not prevent the application of this section with respect to such return at such time as such return may be filed.

“(6) PUBLIC AVAILABILITY.—For purposes of this subsection, a document shall not be treated as having been made publicly available unless made available on the internet.

“(c) PRESIDENTIAL INCOME TAX RETURN.—For purposes of this section—

“(1) IN GENERAL.—The term ‘Presidential income tax return’ means any relevant income tax return of—

“(A) a President,

“(B) an individual who is married (within the meaning of section 7703(a)) to a President for the taxable year to which such return relates,

“(C) any corporation or partnership which is controlled by any individual described in subparagraph (A) or (B) at any time during the taxable year to which such return relates,

“(D) the estate of any person described in (A) or (B) or any estate with respect to which any person described in subparagraph (A), (B), or (C) is an executor, or beneficiary at any time during the taxable year to which such return relates, and

“(E) any trust with respect to which any person described in subparagraph (A), (B), (C), or (D) is a grantor, fiduciary or beneficiary, or for which another trust described in this subparagraph is a grantor or beneficiary, at any time during the taxable year to which such return relates.

Such term shall include any schedule, attachment, or other document filed with such return.

“(2) RELEVANT INCOME TAX RETURN.—The term ‘relevant income tax return’ means, with respect to a President, any income tax return if—

“(A) any portion of the taxable year to which such return relates is during the period that such President is the President,

“(B) the due date for such return (including any extensions) is during such period, or

“(C) such return is filed during such period.

“(3) CONTROL.—For purposes of paragraph (1)(C)—

“(A) IN GENERAL.—Except as otherwise provided in this paragraph, control shall be determined under the rules of paragraphs (2) and (3) of section 6038(e) (determined without regard to subparagraphs (A) and (B) of such paragraph (2) and without regard to subparagraph (C) of paragraph (3) thereof).

“(B) RESTRICTION ON FAMILY ATTRIBUTION.—

“(i) IN GENERAL.—Except as provided in clause (ii), for purposes of applying subparagraph (A)—

“(I) section 318 shall applied without regard to subsection (a)(1)(A)(ii) thereof, and

“(II) section 267(c) shall applied by treating the family of an individual as including only such individual’s spouse (in lieu of the application of paragraph (4) thereof).

“(ii) EXCEPTION FOR RECENT TRANSFER TO FAMILY MEMBERS.—For purposes of determining whether any corporation or partnership is controlled by a President under paragraph (1)(C) for any taxable year, clause (i) shall not apply if such corporation or partnership was controlled by such President (after application of clause (i)) at any time

during the 4 immediately preceding taxable years.

“(d) APPLICATION TO AMENDED RETURNS.—For purposes of this section and section 6103(q), any amendment or supplement to a return of tax shall be treated as a separate return of tax and the determination of when such amendment or supplement is filed, and whether such amendment or supplement is a relevant income tax return, shall be made without regard to the underlying return.”.

(b) DISCLOSURE.—Section 6103 of such Code is amended by redesignating subsection (q) as subsection (r) and by inserting after subsection (p) the following new subsection:

“(q) DISCLOSURE WITH RESPECT TO PRESIDENTIAL INCOME TAX RETURNS.—

“(1) IN GENERAL.—The Secretary shall disclose and make publicly available (within the meaning of section 7613(b))—

“(A) each Presidential income tax return (as defined in section 7613(c)),

“(B) each report described in section 7613(b), and

“(C) any audit materials with respect a return described in subparagraph (A).

“(2) AUDIT MATERIALS.—The term ‘audit materials’ means, with respect to any return:

“(A) Any of the following which are provided by the Secretary to the taxpayer (or any designee of the taxpayer):

“(i) Any written communication which identifies such return as being subject to examination.

“(ii) Any written communication which proposes the adjustment of any item on such return, any report by an examiner related to such proposed adjustment, and any supervisory approval of any penalty proposed as part of such adjustment.

“(iii) Any memorandum or report of the Internal Revenue Service Independent Office of Appeals with respect to such return, and any denial of any request described in subparagraph (B).

“(iv) Any notice of deficiency with respect to such return.

“(v) Any closing documents with respect to the examination of such return, including any closing agreement or no change letter.

“(B) Any request for referral to the Internal Revenue Service Independent Office of Appeals of any controversy with respect to such return.

“(C) Any petition filed with the Tax Court for a redetermination of any deficiency referred to in subparagraph (A)(iv).

“(3) EXCEPTION FOR CERTAIN IDENTITY INFORMATION.—The information disclosed and made publicly available under paragraph (1) shall not include any identification number of any person (including any social security number), any financial account number, the name of any individual who has not attained age 18 (as of the close of the taxable year to which the return relates), the name of any employee of the Department of the Treasury, or any address (other than the city and State in which such address is located).

“(4) TIMING OF DISCLOSURES.—Any information required to be disclosed under paragraph (1) shall be disclosed and made publicly available not later than—

“(A) in the case of any income tax return referred to in paragraph (1)(A), 90 days after the date that such return is filed,

“(B) in the case of any report referred to in paragraph (1)(B), the deadline specified in section 7613(b) for disclosing such report, and

“(C) in the case of the audit materials referred to in paragraph (1)(C), 90 days after the completion of the examination (within the meaning of section 7613(b)(3)) with respect to the return to which such audit materials relate.”.

(c) CLERICAL AMENDMENT.—Subchapter A of chapter 78 of such Code is amended by redesignating the item relating to section 7613 as an item relating to section 7614 and by inserting after the item relating to section 7612 the following new item:

“Sec. 7613. Examination with respect to Presidential income tax returns.”.

(d) EFFECTIVE DATE.—The amendments made by this subsection shall apply to returns, amendments, and supplements filed (and failures to file returns which occur) after the date of the enactment of this Act (and to reports and audit materials with respect to such returns, amendments, supplements, and failures).

The SPEAKER pro tempore. The bill shall be debatable for 1 hour, equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means or their respective designees.

The gentleman from Massachusetts (Mr. NEAL) and the gentleman from Texas (Mr. BRADY) each will control 30 minutes.

The Chair recognizes the gentleman from Massachusetts.

#### GENERAL LEAVE

Mr. NEAL. Madam Speaker, I ask unanimous consent that all Members may have 5 legislative days in which to revise and extend their remarks and include extraneous material on the bill that is under consideration.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Massachusetts?

There was no objection.

Mr. NEAL. Madam Speaker, I yield myself such time as I may consume.

Madam Speaker, let me quickly lend my voice to having witnessed a superb legislator, Mr. HOYER, over a long career, and that is exactly what the gentleman was and is: a superb legislator.

Madam Speaker, we are here this morning to affirm that, in America, we are a Nation of equal citizens. No person is above the law.

By doing that, we honor the acknowledgment of congressional oversight and responsibility. Congress has a responsibility that dates to Magna Carta, and I am prepared to go back to the Battle of Hastings, if necessary, in 1066 to make the argument that I have just offered.

The Ways and Means Committee is entrusted with the oversight of our revenue system. The Ways and Means Committee and staff members all honor that very profound tradition.

At the root of it all this morning is our Federal tax system that funds the democracy that we all love and cherish. We rely on voluntary tax compliance from all Americans and perhaps especially the President, who always should model the highest order of compliance.

On December 13, 49 years ago this month, President Richard Nixon asked the Ways and Means Committee chairman through a letter to have the Joint Committee on Taxation review his tax returns.

Let me say something about the Joint Committee on Taxation. Both po-

litical parties hold the JCT in the highest personal and professional esteem.

This examination established the precedent for congressional oversight of Presidential tax compliance.

□ 0945

Four years ago, our committee began reviewing the mandatory audit of Presidential tax returns to see how the IRS was handling the stress of a President with complex finances.

The committee expected to find that mandatory examinations were conducted promptly and that more staff had been dedicated to the program to meet the more rigorous demands. I would remind all that this morning's New York Times—that I read online last evening—highlights the fact that Barack Obama and Joe Biden both had their tax forms reviewed.

Instead, after years of stonewalling and litigation that ended at the Supreme Court, four Federal court decisions from three courts, our committee found that for all practical purposes the mandatory audit program was dormant. It wasn't just functioning poorly; it wasn't functioning at all. In fact, the IRS did not start its mandatory audits until receiving a letter that I sent requesting a President's tax forms.

The IRS has failed to administer its own mandatory audit program policies, so the best available recourse is for Congress to fill this void with legislation that eliminates the IRS's discretion in the matter. That is precisely what we are asking of this institution this morning. I can't imagine that anybody, given the controversy of recent days, would be opposed to legislation.

We would require the IRS to publish the President's tax returns, audit them in a timely manner, and keep the American public updated on the results because the President is not an ordinary taxpayer.

A reminder, our legislation is about the Presidency, not about a President.

No other American holds this power, or influence, as the leader of our executive branch.

We arrived at this legislation through a deliberate and cautious process, as always. These improved guardrails will provide Americans the assurance they deserve that our tax code applies evenly and fairly to all of us, no matter how powerful.

The Ways and Means Committee oversight staff pursued the facts about mandatory examination procedures with professionalism and diligence. They did a great job. I emphasize that there were no leaks by the committee leading up to this decision to release our report on the mandatory examination process. Imagine that, in Washington for something this complex, no leaks.

We adhered carefully and scrupulously to the law and resisted entreaties from the fringe of both political parties as we proceeded with great patience and deliberation. No leaks as to how we were to move forward.

This bill, combined with investments in the IRS that we made as part of the Inflation Reduction Act, will preserve the integrity of the Presidency and our system of tax and ensure that no one in the country is above the law.

Today's legislation, I repeat, is not about a President, it is about the Presidency.

It is not about being punitive or malicious. And for those on the other side and those who are witnesses here today, they have worked with me for a long time, and they know what I just said is entirely accurate.

The bill we consider today, once again, is about the integrity of the Presidency and the integrity of our tax system.

Madam Speaker, finally, I include in the RECORD a technical explanation of the bill prepared by the staff on the Joint Committee on Taxation, which can be found at <https://www.jct.gov/publications/2022/jcx-20-22/>

Mr. NEAL. Madam Speaker, I urge our colleagues to pass this legislation, and for the moment, I reserve the balance of my time.

Mr. BRADY. Madam Speaker, I yield myself such time as I may consume.

Madam Speaker, I thank Chairman NEAL for his leadership of this committee and his friendship. You care about the institution; you care about this committee. Your word has always been good, and together our committees have done good things: banning surprise medical billing, new trade agreements with Mexico and Canada, repeated efforts to help people save. It has been an honor to serve with you.

Now, if you will excuse me, I intend to peel the bark off this bill in front of us right now.

Madam Speaker, this bill is a charade. It is a flimsy excuse that for years has been used to justify the political targeting of former President Trump.

This week, Democrats in Congress finally accomplished their goal: for the first time in history making public the full, actual tax returns of a private citizen. This unprecedented action jeopardizes the right of every American to be protected from political targeting by Congress.

We are told President Trump's returns must be released in order for the IRS to conduct its Presidential audits. That is absurd. That is like going to the doctor and being told your private medical records must be released in order to be examined. One has nothing to do with the other. And then you would quickly realize, someone just wants to release your medical records, and any excuse will do.

Let me be clear: Republicans' concerns are not whether the President should have made his tax returns public as has been tradition, nor about the accuracy of his tax returns, that is for the IRS and the taxpayer to determine.

Our concern is that this politically motivated action sets a terrible precedent that unleashes a dangerous new

political weapon reaching far beyond any President, and overturns decades of privacy protections for average Americans that have existed since the Watergate reforms.

Our current law was put in place specifically to prevent Presidents and Members of Congress from targeting political enemies through their tax returns. Unfortunately, the Supreme Court chose not to intervene to stop the flimsy and admittedly partisan Democrat efforts to target the former President.

Now, as a result, thanks to this week's actions, longstanding privacy protections for all taxpayers have been gutted.

Going forward, the majority chairman of the House Ways and Means Committee and the Senate Financial Committee will have nearly unlimited power to target and make public the tax returns of private citizens, political enemies, business and labor leaders, or even the Supreme Court Justices themselves.

No party in Congress should hold that power. No individual should hold that power to embarrass, harass, or destroy a private citizen through disclosure of their private tax returns.

After nearly half a century, the political enemies list is back in Washington, D.C., and it will unleash a cycle of political retribution in Congress.

Many of us in Congress believed the current law was strong enough to protect private citizens against this political targeting, but it is no longer. That is frightening.

Republicans will continue to fight to protect American taxpayers from this abuse of power that will surely have severe consequences for taxpayers and democracy for years to come.

We have urged our Democrat friends to turn back because making private tax information public will be a regrettable stain, both on our committee and on Congress. It will make American politics even more ugly and divisive. In the long run, we believe every Member of Congress will come to regret this.

Madam Speaker, we strongly oppose this bill today. Not because portions of it doesn't have merit, some do, but it has serious flaws, of course, because it didn't exist 48 hours ago.

And had it been brought forward 4 years ago, 3 years ago, 2 years ago, as an honest attempt to improve Presidential audits, I am convinced we could have found common ground with no need to expose private tax returns of anyone. But not now, not this bill, and not this way.

Republicans will not support any measure whose only purpose is to provide cover for the political targeting of a private citizen.

Madam Speaker, I reserve the balance of my time.

Mr. NEAL. Madam Speaker, I still intend to say kind things about the ranking member despite peeling the bark off my legislation.

Madam Speaker, I yield 1 minute to the gentleman from Michigan (Mr. KIL-

DEE), a leader on this issue of tax compliance.

Mr. KILDEE. Madam Speaker, I rise in support of this legislation, the Presidential Tax Filings and Audit Transparency Act, legislation that ensures that we protect our tax system and ensures that it is fair and transparent for all Americans.

As we have heard, the purpose of the Ways and Means Committee investigation and the purpose of this legislation is to ensure that no American is above the law, even the President of the United States.

But shockingly, under the former President, the IRS was not examining the President's tax returns as required by their own policy as it had for other Presidents before and since. It did not follow its own rules. Because of this, there are still glaring questions about whether the former President was abiding by our tax laws.

That is why we needed the information, and that is why we need this legislation to require the IRS to examine Presidential returns in a timely and complete manner. The American people must have confidence that our tax laws apply evenly and justly to everyone.

Madam Speaker, I thank Chairman NEAL for his leadership on this. In passing this, we will ensure integrity in our tax system.

Mr. BRADY. Madam Speaker, I include in the RECORD an article from yesterday's Los Angeles Times confirming the release of tax returns does nothing to evaluate the IRS auditing process or to advance any legitimate oversight goal.

[From the Los Angeles Times, Dec. 21, 2022]

COLUMN: SHOULD CONGRESS POST TRUMP'S TAX RETURNS PUBLICLY? I DON'T THINK SO

(By Nicholas Goldberg)

Donald Trump should have released his tax returns when he was running for president, and in not doing so he was deceptive, sleazy and in violation of a long-standing tradition that fosters transparency and honesty. He obviously hoped to hide unfavorable information from the voters.

Despite that, I don't believe the House Ways and Means Committee should release his tax returns to the public now.

The committee fought a long battle all the way to the Supreme Court to obtain copies of the returns. It argued that it needed them to evaluate the effectiveness of an IRS program that audits the tax filings of presidents.

Republicans squawked all the way, saying the Democrats who controlled the committee were being disingenuous, and that no, no, no, they weren't seeking to do a legitimate evaluation—they were just creating a pretext to get ahold of Trump's returns for a humiliating public fishing expedition into what taxes had or hadn't been paid.

The courts ultimately ruled that the committee could have six years of Trump's federal tax returns. That battle ended last month.

But on Tuesday, the committee voted to do something that goes well beyond what's necessary to evaluate the IRS' presidential audit program: The committee is now going to release Trump's taxes publicly, posting the full returns (minus certain identifiers

like Social Security numbers and bank account numbers) for all to see. And quickly too, in the coming days, before the Democrats lose control of the committee to the Republicans on Jan. 3.

Why make the returns public? How does that help Congress figure out whether the IRS auditing process is working? How does it further the legitimate oversight goals of the committee?

Answer: It doesn't. It turns out the Republicans are right. (This may be the first time since the Civil War.) As they correctly noted, this is a politically motivated move to release information that might harm or embarrass the former president.

In theory, I'm all for embarrassing Trump. (With these two caveats: First, no one can embarrass Trump more than he embarrasses himself, and second, he's entirely shameless so he doesn't really get embarrassed in any normal sense of the word.) The ex-president is a dishonest thug who needs to be called to account for his misbehavior.

But in this particular case, I think the Democrats are in the wrong. For one thing, releasing the private tax returns probably won't shed much light on anything. The New York Times already received leaked details of more than two decades of Trump's tax filings and published long stories that should've shocked the world. Billionaire pays less in federal taxes in some years than you and I do! Trump paid no federal income taxes at all in 10 out of 15 years!

Furthermore, the Manhattan district attorney's office has many of Trump's tax returns as well, and prosecutors can pursue cases using the data they uncover.

But the main reason I object to posting the returns is that I worry—perhaps quaintly, in this day and age—about the continued politicization of governmental processes, and the continued breaking of established norms, in this case making private tax filings public. I know I'll get a thousand emails saying “the Republicans wouldn't hesitate to do the same to us” and “if we're civil and respectful and always play by Marquess of Queensberry rules while our political opponents continue their underhanded tricks, we will always be beaten.”

There's certainly some truth to that. But there's truth to the flip side too: If nobody plays by the rules, there will soon be no rules to play by. When you're doing something as sensitive and politically explosive as investigating a former president—at a tense time in history when there's talk of civil war and violence is on the rise and bitter political partisanship is smoldering—it makes sense to be careful to respect the established process, be as honest as possible, refrain from unnecessary politicization and not escalate conflict unnecessarily.

Among other things, posting Trump's taxes seems likely to result in tit-for-tat posting of other people's private tax returns. Will we soon be seeing Hunter Biden's tax returns on the web?

It'll also give Republicans some basis for saying that, actually, it is Democrats who go low when others go high.

Unsurprisingly, the committee vote was along party lines. Like so much of what goes on in Washington these days.

If Congress thinks all presidents or presidential candidates should release their tax returns for public scrutiny—which I believe is a good idea—it should pass a law that mandates that going forward. It should not find circuitous, pretextual ways of going after particular presidents.

The returns the Ways and Means Committee received apparently showed that Trump often paid little or nothing in federal income taxes between 2015 and 2020 despite reporting millions in earnings, thanks to

steep losses elsewhere. That's similar to what the New York Times found in its reporting.

The unembarrassable Trump once said in a debate when Hillary Clinton accused him of not paying much in federal taxes: "That makes me smart."

Voters need to know more about the sources and scope of presidential candidates' wealth and about potential conflicts of interests.

But posting Trump's returns at this point and under these circumstances and given the arguments that were made to obtain them, serves politics much more than transparency.

Mr. BRADY. Madam Speaker, I yield 2 minutes to the gentleman from Nebraska (Mr. SMITH).

Mr. SMITH of Nebraska. Madam Speaker, if I might, I thank the gentleman for yielding me time. This is probably his last time managing a bill, and I thank him for his dedication and diligence as ranking member.

Madam Speaker, I rise today in strong opposition to this bill. I think it is one of the most unnecessarily divisive efforts in modern history. It has been rushed to the floor with no notice, no hearing, no markup, and certainly no opportunity to amend it.

We are only here as an excuse for Democrats' last-minute rush to weaponize private taxpayer information against their opponents. Much of the oversight of the Presidential audit program Democrats claim to have been seeking could have been conducted without accessing or releasing anyone's confidential tax information.

The Inspector General and the Joint Committee on Taxation could have provided an analysis of the start and completion dates of Presidential audits without Democrats obtaining or releasing confidential tax information.

The JCT could have provided us an analysis of the efficacy of Presidential audits without Democrats obtaining or releasing the private tax returns.

Instead, we are debating a bill which will never be considered in the Senate or become law, but solely to paper over the bad decision that Democrats made only two nights ago.

Let's defeat this bill today and start over in January with a bipartisan effort to ensure the Presidential audit program is working as intended, making sure the President and his family are following the law, without rushing to cancel anyone's 6103 protections.

Mr. NEAL. Madam Speaker, a reminder, 9 out of the last 10 Presidents of the United States have publicly offered their tax forms.

Madam Speaker, I yield 1 minute to the gentleman from Illinois (Mr. DANNY K. DAVIS), one of the leaders on this issue.

Mr. DANNY K. DAVIS of Illinois. Madam Speaker, I thank the chairman for putting this bill together.

We live in a country that is governed by a Constitution, laws, rules, and regulations. There are no exemptions, there are no people who could be let off because of a position that they hold.

Tradition has it that we have seen the public is desirous of information.

They want to know, and I think it is our responsibility to make sure that they do.

Madam Speaker, I strongly support this legislation.

Mr. BRADY. Madam Speaker, I yield 2 minutes to the gentleman from Pennsylvania (Mr. KELLY), the Republican leader of the Select Revenue Measures Subcommittee.

Mr. KELLY of Pennsylvania. Madam Speaker, this phrase keeps coming up that no person is above the law. That is true. But, also, no person is denied protection under the law.

Why would we wait 4 years?

Why would this come up at this time that we have to check the former President of the United States' tax returns?

The answer is because we want to make them public.

Why do we want to make them public?

Because we need to have every single citizen understand just who this person is and what is in their tax returns with no regard to the protections that are already in place that these kinds of things don't happen, that they do not become a political weapon.

Yet, now in the very last days of this session, we have decided that this is the most important thing this Congress can do. No other President has ever gone through this type of scrutiny.

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We keep saying he is not above the law. He is not above the law. The truth of it all is, he is not protected by the law because we are going to change the law. We are going to make it a weapon that we can go after.

I will just tell you this: The American people continue to lose faith, trust, and confidence in a system that cherry-picks what it decides to go after and go after in a way that is detrimental to the very form of government that we have.

To be here today, talking about this, in the last hours of this session, has nothing to do with what is good for the American people. It is a political hit job. It is sad and, especially in this age, for the Ways and Means to be doing this at the end of the year? Horrible.

Mr. NEAL. Madam Speaker, we were not granted this information until the Supreme Court ruled on November 23, and we did not pursue this legislation at the last minute. We went through the regular order here, indeed, with the gentlewoman from California, who did a great job on this. She represented the committee at the Rules Committee session yesterday.

Madam Speaker, I yield 1 minute to the gentlewoman from California (Ms. CHU).

Ms. CHU. Madam Speaker, I rise today in strong support of H.R. 9640, the Presidential Tax Filings and Audit Transparency Act of 2022.

This week, I was shocked to find that the IRS did not comply with its own

mandate to conduct annual audits of the President's tax returns.

This mandatory Presidential audit has been in place since 1977. Yet, during Trump's 4 years in office, only one mandatory audit was even started and none of the audits were completed. The majority of audits weren't even started until Trump left office.

The American people deserve transparency and checks and balances for the President, the most powerful person in the world. The bill before us would ensure the integrity of this audit in Federal statute and show the American public that no one is above the law. I urge my colleagues to vote "yes."

Mr. BRADY. Madam Speaker, I include in the RECORD one page from the Democrats' own report showing that, contrary to what we just heard, every single year, tax returns at issue are under audit, debunking this claim that the IRS hasn't examined the tax return.

Notably, the IRS sent a letter to the former President notifying him that his tax year 2015 return was selected for examination on April 3, 2019, which is the date the Chairman sent the initial request to the IRS for the former President's return information and related tax returns.

The designated agents were told by the IRS that two of the entities the Chairman requested were included in the mandatory audit program—DJT Holdings LLC and DJT Holdings Managing Member LLC (DJTH Managing Member). The designated agents found the below information regarding DJT Holdings LLC's date of filing on the transcripts and selection for examination and very little information for DJTH Managing Member.

Tax Year, Date Return Filed, Date Selected for Examination, Designated by IRS as Mandatory Audit:

2015, October 10, 2016, July 25, 2019, No.

2016, October 16, 2017, February 11, 2020, No indication.

2017, October 8, 2018, March 19, 2021, No.

2018, October 21, 2019, January 28, 2022, No.

2019, October 12, 2020, April 5, 2022, No.

2020, February 21, 2022, None, No.

During the prior Administration, it was clear that the mandatory audit program was not a priority and was not provided with the resources needed to ensure compliance by the former President. An internal IRS memo stated: "With over 400 flow-thru returns reported on the Form 1040, it is not possible to obtain the resources available to examine all potential issues." The designated agents found that the following issues, among others, warranted examination by the IRS:

Charitable contributions—whether the 2015 conservation easement deduction of \$21 million and other large donations reported on the Schedule A were supported by required substantiation.

Verification of Net Operating Loss Carryover Schedule—whether the amount of net operating loss carryover in 2015 of \$105,157,825 and future years was proper.

Unreimbursed partnership/S corporation expenses—whether the terms of the partnership agreements supported unreimbursed expense deductions totaling \$27 million over six years.

Related party loans—whether loans made to the former President's children are loans or disguised gifts that could trigger gift tax.

Cost of goods sold deductions by DJT Holdings—whether these deductions of about

\$126.5 million over five years is appropriate when it is not clear what DJT Holdings is selling from the face of the return.

LFB Acquisition LLC—whether there is any support for changes in the management fees and general and administrative expenses of LFB Acquisition that were significantly higher in 2017 (\$1.9 million and \$2.8 million, respectively) than 2016 (\$750,000 and \$549,000, respectively) and 2018 (\$707,000 and \$570,000, respectively).

Mr. BRADY. Madam Speaker, I yield 5 minutes to the gentleman from Missouri (Mr. SMITH), the Republican leader of the Budget Committee.

Mr. SMITH of Missouri. Madam Speaker, we are 12 days, 12 days until the Democrat majority does not exist. In 13 days, the Republican majority will be in charge.

Americans are facing the highest spike in prices in 40 years because of the one-party Democrat rule in Washington, because of their reckless spending.

The Ways and Means Committee is the committee that affects the economy more than any committee in all of Congress. What do the House Democrats feel like their last 12 days, their biggest priority is not solving issues affecting working-class Americans, but issues targeting their main political opponents.

This legislation is only cover for what they have been campaigning on for years, and that is, to get Trump's tax returns.

Let me tell you, if you don't believe me now, this is called the mandatory audit program. It is about auditing all current and former Presidents to make sure their tax returns are audited. But the chairman of this committee only requested how the mandatory audit program has worked for one President, one, and it was a Republican President. His name was Donald Trump.

I asked, on Tuesday, did you request a mandatory audit review process on Joe Biden? No.

Did you request one on Obama? No. Clinton? No. Bush? No. Carter? No. But yes, only Trump.

This is a cover for their political objective, and that is to target their political opponents.

We have heard over and over that no one is above the law; that includes everyone in this Chamber.

On Tuesday, when we sat in this markup, I raised the point, how can you release the full tax returns, with all of the private personal information of the private citizens, their Social Security number, children's Social Security numbers? And I said, we need an amendment to redact that information. I was told, we are not going to vote on amendments.

But everyone says that no one is above the law. We were told good faith, good faith, would redact the full transcripts, and it would be decided by the majority staff.

Has the minority staff been able to participate in it? No. We don't even know what the final documents of the tax returns that are going to be released, what they are going to look at.

This was another example where you had to pass something before you know what is in it. That is what Pelosi has done this entire Congress. That is exactly what the Ways and Means Democrats did. They have charted a new territory for the Ways and Means Committee.

It is the oldest committee in Congress. It is supposed to be the most bipartisan committee in Congress. But they ignited a new political tool, that future Congresses will now utilize.

I have traveled all over the country, 42 States just this year alone, and one thing that constantly kept coming up to me is, Congressman, look into President Biden's family and how they have been enriched by his position.

In fact, banks have flagged over 150 red flags to Treasury. These are suspicious activity reports. Usually, it is because they believe there is fraud or money laundering, and this is the Biden family bank accounts.

What about the fact that foreign governments are paying to have their principals in the same room as Joe Biden? Or the sale of U.S. natural gas to China, of which the Bidens held a 10 percent equity stake, or business plans to sell one of the largest sources of cobalt for electric vehicles to China, and \$11 million made from Hunter Biden's "work" with a Ukraine firm and a Chinese businessman.

Like I said, over 150 red flags or suspicious activity reports filed by banks. The SPEAKER pro tempore. The time of the gentleman has expired.

Members are reminded to refrain from engaging in personalities toward the President.

Mr. NEAL. Madam Speaker, I did indicate, I think, perhaps earlier—maybe the gentleman was not here—that Mr. Obama and Mr. Biden both have had their tax forms audited. The majority staff has offered the minority staff, who I have great regard for, the opportunity to participate in the redaction process. They chose not to.

Madam Speaker, I yield 1 minute to the gentleman from Pennsylvania (Mr. EVANS), another leader on the issue of tax compliance.

Mr. EVANS. Madam Speaker, I rise today to strongly support this legislation.

I am proud to serve on the Ways and Means Committee which, under the chairman's strong leadership, oversees and protects our Nation's tax code. Tax fairness is a top priority for me and the Democratic members of the Ways and Means Committee.

The chairman's legislation sends a real message of fairness, something we haven't seen before. I encourage all my colleagues to support this legislation.

Mr. BRADY. Madam Speaker, I would note that our professional staff was ready to join in redaction; however, we were forced to prepare for this floor action and offered to do that together after we were done this morning.

Madam Speaker, I include in the RECORD a recent legal journal that

notes that because Ways and Means Democrats did not pursue the Presidential audits of any of the other eight Presidents in that system, that the committee undermines their own credibility by releasing returns outside the context of a comprehensive review, an honest review of the Presidential audit program.

[From Chicago-Kent Law Review, April 1999]

I.R.C. 6103: LET'S GET TO THE SOURCE OF THE PROBLEM

(By Mark Berggren)

#### INTRODUCTION

Each year, millions of taxpayers in the United States voluntarily disclose the most intimate details of their private lives to the Internal Revenue Service ("IRS"). A government official can glean, among other things, a taxpayer's name, social security number, marital status, income, and religious and political affiliations from a tax return's attachments and completed schedules. Despite the plethora of private information supplied to the IRS, prior to the enactment of the Tax Reform Act of 1976, Internal Revenue Code ("I.R.C.") §6103 stated that a taxpayer's tax return was a "public record" and as such was "open to inspection only upon order of the President and under rules and regulations prescribed by the Secretary or his delegate and approved by the President."

The lack of protection afforded to returns and return information resulted in the widespread misuse of what taxpayers believed was confidential information. These abuses took the forms of the unauthorized use of tax information for political purposes by presidential administrations and the authorized use of tax information by governmental agencies other than the IRS. However, it was not until the Watergate scandal that these governmental abuses were thrust into the public limelight. The Watergate investigation led to allegations that President Nixon had used return information for unauthorized purposes and sought to use IRS audits and investigations for political purposes.

In response to these misuses of tax information and their potential effect on the voluntary assessment system, Congress amended I.R.C. §6103. The amended version of §6103 states that return and return information ("tax information") shall be confidential and shall not be disclosed except in thirteen specific circumstances. Violations of this prohibition may result in criminal sanctions under §7213 and civil sanctions under §7431.

These necessary amendments, however, have not silenced the controversy surrounding §6103. Section 6103's thirteen exceptions do not contain an exception for tax information that is part of a public record. This omission forced several of the Federal Courts of Appeal to consider the question of whether an authorized disclosure of tax information that subsequently becomes part of a public record loses its §6103 protection. In order to resolve this question, the Federal Courts of Appeal have adopted different approaches to the problem. The Sixth and Ninth Circuits look to see if the disclosed tax information has lost its confidentiality. Based on this analysis, these circuits reason that tax information that is part of a public record is no longer confidential and, thus, loses its §6103 protection. In contrast to this approach, the Fourth and Tenth Circuits look at the literal language of §6103. Because §6103 has no public records exception to its nondisclosure norm, these circuits conclude that tax information in a public record is still protected by §6103 and any subsequent disclosures of that information violate §6103. Not to be outdone, the Seventh and Fifth



Circuits have also considered the issue. These circuits focus on the source of the information disclosed. If the disclosure is taken directly from a public record, the disclosure does not contain tax information as statutorily defined and §6103 is not violated. However, if the disclosure comes directly from tax information, then §6103 is violated regardless of whether the disclosure is also part of a public record.

The resolution of this issue has far-reaching implications if one considers the answer's potential effect on taxpayer compliance. If courts create judicial exceptions to §6103, taxpayers may not comply with tax laws because their tax information will not be protected from governmental abuse. On the other hand, if the IRS is prevented from publicizing any tax information taken from any source, it may be unable to deter non-compliance. The legislative history of §6103 indicates that Congress was aware of these concerns and sought to balance them in §6103 in order to maximize taxpayer compliance. However, both §6103 and its legislative history are silent as to whether tax information that is part of a public record loses its §6103 protection. Thus, a uniform interpretation of §6103 is needed not simply for uniformity's sake, but for the effect on taxpayer compliance.

This note explores each circuit's approach to the public records problem and its possible effect on taxpayer compliance. Part I provides the history of §6103 with an emphasis on the legislative purpose behind the 1976 amendments to §6103. Part II outlines the split in the circuits according to the three approaches the circuits have taken: the confidentiality approach, the disclosure approach, and the source approach. Because the Fifth Circuit's recent decision is the most comprehensive analysis of the public record disclosure dilemma to date, this note discusses its opinion in detail. In Part III, the note critiques each approach in light of the legislative and political history behind §6103. It concludes that the "source" approach of the Seventh and Fifth Circuits is the best approach because it effectuates the purpose behind §6103 without imposing a judicially created exception on §6103.

Mr. BRADY. Madam Speaker, I yield 3 minutes to the gentleman from Kansas (Mr. ESTES).

MR. ESTES. Madam Speaker, I thank my friend from Texas for yielding.

Madam Speaker, what a shameful way for the majority to end their reckless tenure in House leadership.

Today, we are debating and voting on rushed bills that will cost Americans trillions of dollars, expand the Federal government, and eviscerate personal privacy.

The timing of this atrocious bill is an assault on the institution and further undermines the public trust in the United States House of Representatives and Federal agencies.

Let us be clear: This bill has one purpose, to help the majority party justify their prejudiced release of personal and private data of the former President, his wife, and his 16-year-old son.

The supporters of this bill claim that releasing personal tax returns is needed to prove the Presidential mandatory audit process works. It does not.

Congress should oversee the Presidential mandatory audit process to ensure it does work correctly; but this invasion of privacy does not do that.

Another point, the Presidential mandatory audit process is completely separate from the voluntary release of tax returns done by seven of the last nine Presidents.

Democrats have supercharged the IRS weapon to not only go after political enemies, but their spouses and minor children, too. Minor children aren't even exempt from the Democrats' desire to take down their opponents.

Regardless of one's political preferences or attitudes toward a former President, every American should be vehemently opposed to this un-American attack on privacy, and I urge my colleagues to vote "no."

Mr. NEAL. Madam Speaker, the former Commissioner of the IRS has indicated in the last 24 hours that he had no idea as to how the actual audit of a President's forms played out. That is not from me; that is from the public record.

Madam Speaker, I yield 1½ minutes to the gentleman from California (Mr. PANETTA) who has had a profound interest in this issue.

Mr. PANETTA. Madam Speaker, let me start off by expressing my gratitude for Chairman NEAL, for his seriousness, his sincerity, and his solemnity in his leadership in the Ways and Means Committee and in the way he conducted this request and release of the former President's tax returns and the writing of this legislation before us.

Because of him, throughout this odyssey, the members of the Ways and Means Committee always knew and felt the gravity, the implications of what it meant to release an individual's tax returns.

In fact, prior to this weekend, which was prior to my review of the former President's tax returns, I admit, I had no intent on voting to release them. However, that changed. That changed once we were able to obtain the returns, based on a valid legislative purpose and confirmed by the Supreme Court, go through the returns, and see the complete failure of the IRS when it comes to their Presidential audit program, a program that is absolutely necessary to ensure that the world's most important public servant is abiding by the law, paying his or her taxes like you and me, and free from any conflicts of interest.

But clearly, the IRS doesn't appreciate, nor does it prioritize the importance of this program, especially during the last administration because, as applied to the former President, not one audit was completed, despite what the President said to the American public.

That is why I support this legislation, so that any President's personal and business tax returns are audited and made public, and we are aware of those returns that are audited.

I am proud to say that under the leadership and seriousness of Chairman NEAL, now Congress needs to do its job and pass H.R. 9640.

Mr. BRADY. Madam Speaker, I yield myself 20 seconds to note that every year of President Trump's tax returns are under audit.

Madam Speaker, I include in the RECORD an article explaining the purpose of the taxpayer privacy law the Democrats have dismantled this week, exposing all Americans to political attack via tax information.

[From the Lawfare, Dec. 2, 2022]

HOUSE DEMOCRATS CAN RELEASE TRUMP'S TAX RETURNS. BUT SHOULD THEY?

(By Daniel J. Hemel)

Now that a House committee has obtained access to six years of former President Trump's tax returns, congressional Democrats face an easy question and a harder one.

The easy question is whether, as a matter of law, the House Ways and Means Committee—which gained access to the former president's tax filings after the Supreme Court dismissed Trump's last-ditch bid to block the Internal Revenue Service from handing over the documents—can make Trump's returns public before Republicans take control of the chamber on Jan. 3. The answer to that question is straightforwardly yes.

The harder question is whether, as a normative matter, the committee ought to make Trump's returns public in the waning weeks of the Democratic majority.

On the one hand, Trump's tax filings should have seen the light of day long ago. Trump should have released his returns voluntarily—as every elected president since Richard Nixon has. The Trump administration should have allowed the IRS to hand the president's tax returns over to the House Ways and Means Committee when that panel's chair, Rep. Richard Neal (D-Mass.), requested those documents in April 2019. And the federal judiciary shouldn't have allowed Trump to stall the release of his returns for three and a half years through litigation.

On the other hand, the Ways and Means Committee has maintained throughout the litigation over Trump's tax returns—which culminated with last week's Supreme Court decision—that it is seeking the documents as part of its plan to review the IRS's presidential audit program. (The presidential audit program is the procedure—mentioned in an IRS manual but not codified in any statute or regulation—by which the IRS examines individual tax returns filed by the president and vice president each year.) Any review of the presidential audit program that starts now and ends when the GOP takes control of the House in January would be slapdash and superficial. If Democrats on the House Ways and Means Committee rushed to release Trump's returns in the lameduck session—without conducting the comprehensive review of the presidential audit program that they promised—it would look like their stated motive for seeking the documents was indeed, as Trump has alleged, pretextual.

Fortunately, the Senate Finance Committee—which will remain under Democratic leadership in the next Congress—has both the resources and the apparent inclination to conduct the comprehensive review of the presidential audit program that House Democrats initially set out to undertake. So even if the House Ways and Means Committee doesn't release Trump's tax returns this month, the likely consequence is not that Trump's returns will remain under wraps forever. The Senate Finance Committee will be able to obtain the returns itself, and that committee then can release return information that is relevant to its review of the presidential audit program.

Full disclosure: I've been advocating for the release of President Trump's tax information since April 2017, when I suggested in a Washington Post op-ed and a Yale Law Journal Forum article that New York could enact a law requiring the release of Trump's state tax filings. I've advised state lawmakers in New York on strategies to make Trump's tax returns public. I've criticized House Ways and Means Chairman Neal for acting too slowly to obtain Trump's returns. So I'm no apologist for Trump's tax secrecy.

Still, it's important that Democrats on the House Ways and Means Committee remain true to their word. Chairman Neal said his committee needed Trump's tax returns to evaluate the extent to which the IRS audits and enforces federal tax laws against the president. To turn around now and release Trump's returns—outside the context of a thorough evaluation of the IRS's presidential audit program—would make the stated rationale look much like a head fake. That would seem especially gratuitous given that the Senate Finance Committee stands ready, willing, and able to carry out its own review of the presidential audit program.

#### THE EASY QUESTION: CAN HOUSE DEMOCRATS MAKE TRUMP'S TAX RETURNS PUBLIC?

The law is clear that the House Ways and Means Committee can now make Trump's tax returns public if a majority of the committee members vote to do so.

The relevant statute, Section 6103(f) of the Internal Revenue Code, instructs the IRS to release otherwise-confidential tax returns or return information to three congressional tax committees—the Senate Finance Committee, the House Ways and Means Committee, and the Joint Committee on Taxation—upon written request from the chair of any of those panels. The statute also instructs the IRS to release returns or return information to other congressional committees under a narrower set of circumstances.

The key language regarding the receiving committee's confidentiality obligations lies in Section 6103(f)(4). That paragraph says that any return or return information obtained by the Senate Finance Committee, House Ways and Means Committee, or Joint Committee on Taxation "may be submitted by the committee to the Senate or the House of Representatives, or to both." It goes on to say that any return or return information obtained by another committee "may be submitted by the committee to the Senate or the House of Representatives, or to both, except that any return or return information which can be associated with, or otherwise identify, directly or indirectly, a particular taxpayer, shall be furnished to the Senate or the House of Representatives only when sitting in closed executive session unless such taxpayer otherwise consents in writing to such disclosure" (emphasis added).

Some textualist judges and justices are fond of the Latin phrase "*expressio unius est exclusio alterius*": the expression of one thing is the exclusion of the other. But one doesn't need to be a textualist—or a classicist—to recognize the importance of the contrast between the two submission provisions. Absent the taxpayer's consent, other committees can submit returns to the full Senate or House "only when sitting in closed executive session." The Senate Finance Committee, House Ways and Means Committee, and Joint Committee on Taxation can submit returns to the full Senate or House without condition.

Judge Trevor McFadden of the U.S. District Court for the District of Columbia reached the same conclusion in his December 2021 decision rejecting Trump's bid to block the IRS from releasing his returns. "It might not be right or wise to publish the returns,"

McFadden wrote, but the House Ways and Means Committee has the "right to do so." And if the House Ways and Means Committee exercises that right with respect to Trump's returns, its action wouldn't be unprecedented: In 2014, the House Ways and Means Committee published return information regarding 51 taxpayers as part of its investigation into allegations that the IRS had discriminated against conservative nonprofit organizations seeking tax exempt status.

In the definitive scholarly treatment of Section 6103(f), longtime University of Virginia law professor George Yin, who served as chief of staff of the Joint Committee on Taxation from 2003 to 2005, concludes that the choice to allow the three tax committees to publish private tax information was a "conscious decision" by Congress. Prior to 1976, Yin explains, the president—along with the three congressional tax committees—had statutory authority to make return information public. A 1976 amendment eliminated the president's authority to publicize return information but preserved the power of the three tax committees. "Congress no doubt felt compelled in 1976 to preserve some outlet for Congressional disclosures to the public," Yin writes, and it "was natural to give this authority to the tax committees."

On top of all this, the Speech and Debate Clause immunizes lawmakers from liability for statements they make in committee and on the House or Senate floor. So even if it weren't for Section 6103(f)(4), a Ways and Means Committee member could—without legal consequence—read Trump's tax returns aloud, line by line, with the C-SPAN cameras rolling. But House Democrats don't need to rely on constitutional super-immunity here: The relevant statutory provisions clearly empower the Ways and Means Committee to enter Trump's tax returns into the public domain.

#### THE HARD QUESTION: SHOULD HOUSE DEMOCRATS MAKE TRUMP'S TAX RETURNS PUBLIC?

Before delving into the normative question of whether the House Ways and Means Committee ought to publish Trump's tax returns, let's clear three points out of the way.

First, presidents ought to release their tax returns. Disclosure of presidential tax returns helps to dispel the pernicious notion that taxpaying is only for the "little people." Disclosure also helps voters and lawmakers evaluate presidential conflicts of interest (for example, by revealing whether presidents would benefit personally from their administrations' tax proposals). Finally, disclosure serves as a check on improper presidential influence over the IRS. By virtue of their position at the apex of the executive branch, presidents are the nation's tax enforcers-in-chief, but they are also taxpayers against whom the federal tax laws may be enforced. Disclosure helps to reduce the risk that presidents will exploit their dual roles to their own pecuniary advantage.

Second, the Trump administration should have allowed the IRS to release Trump's tax returns to the House Ways and Means Committee when Chairman Neal requested those returns in April 2019. Section 6103(f)'s instructions are clear: "Upon written request from the chairman of the Committee on Ways and Means" or the chair of the other congressional tax panels, the treasury secretary (or the IRS commissioner as the secretary's delegate) "shall furnish such committee with any return or return information specified in such request" (emphasis added). The statute makes no exception for cases in which disclosure might embarrass the president. And while case law suggests that the executive branch may reject an information request from Congress if the request does not further a "legitimate task of

Congress," Neal's April 2019 request manifestly stated a legitimate basis: so that his committee could conduct oversight of the IRS's presidential audit program and, if needed, consider legislative reforms related to presidential audits.

Third, the litigation over Neal's April 2019 request shouldn't have dragged on for as long as it did. It was nearly three and a half years ago—in July 2019—when the House Ways and Means Committee first asked a D.C. federal district court to order the IRS to hand over Trump's returns. The lengthy delay in resolving that litigation meant that Trump could effectively evade congressional oversight of the presidential audit program for the duration of his term. Fault for the delay lies at the feet of multiple people and Neal himself bears some culpability for waiting until April 2019 to submit his request and until July 2019 to file his lawsuit rather than seeking the returns immediately after Democrats took control of the House in January of that year. However one allocates blame, though, it shouldn't take three and a half years for the federal courts to confirm that the word "shall" in Section 6103(f) really means "shall."

But here we are in December 2022, and over the course of the three-and-a-half-year fight over Trump's returns, Neal and other members of the House Ways and Means Committee made several statements that constrain their options now. In the initial April 2019 letter requesting Trump's returns, Neal said his committee needed the documents "to determine the scope" of the IRS's audit of the president "and whether it includes a review of underlying business activities required to be reported on the individual income tax return." As recently as last month, the Ways and Means Committee told the Supreme Court that its document request "is well-tailored to illuminating how the IRS conducted any audits of Mr. Trump while he was President and whether reforms are needed to enhance the IRS's ability to audit Presidents in the future." Throughout the litigation, Neal and the House Ways and Means Committee adamantly denied that "the request is driven by exposure solely for the sake of exposure" (as Trump had argued). In a June 2021 letter to Treasury Secretary Janet Yellen and IRS Commissioner Charles Rettig, Neal put it succinctly: "There have been claims"—including from Trump himself—"that the true and sole purpose of the Committee's inquiry here is to expose President Trump's tax returns. These claims are wrong."

Plainly, the House Ways and Means Committee is not going to be able to carry out a thorough evaluation of the IRS's presidential audit program in the four and a half weeks between now and the GOP takeover. The committee's document request is extensive: It has asked for returns filed by Trump and seven of his business entities from tax years 2015 through 2020, a status report for each audit, and administrative files such as examiner workpapers associated with each of the Trump returns. With competing demands for the attention of committee members and staffers (including a Dec. 16 deadline to avert a government shutdown), reviewing those documents may consume the better part of the next four and a half weeks. But even after the committee reviews all those documents, it will still need more information before it can complete the comprehensive assessment of the presidential audit program that it has promised.

For example, the committee will need to know how the IRS's handling of items on Trump's tax returns compares to the service's treatment of similar items on returns filed by other high-net-worth business owners who weren't president of the United



States. If the IRS allowed Trump to claim an inflated charitable contribution deduction for a conservation easement at his golf course in Westchester County, New York, is that because examiners gave special treatment to Trump, or is it because the service generally lacks the resources to challenge conservation easement appraisals? The committee also will likely need to hear testimony from IRS examiners involved in the presidential audit program. Did they personally experience improper political influence? And the committee will need to compare the audits of Trump's returns to audits of other presidents and vice presidents. For example, when Joe Biden became president, did the IRS go back and review Biden's aggressive use of a self-employment tax loophole to save hundreds of thousands of dollars on his and his spouse Jill's 2017 and 2018 returns? While Biden—unlike Trump—released his returns voluntarily, we don't know what happened to those filings after they entered the IRS audit vortex.

To be sure, the House Ways and Means Committee could begin its review of the presidential audit program now and then release everything it has when the clock strikes noon on Jan. 3, like a test-taking student who drops her pencil mid-sentence when the proctor says "time's up." Trump's tax returns and additional information collected by the committee would then enter the public domain, allowing journalists and others to probe further. If Neal and the House Ways and Means Committee had said all along that their purpose was to vindicate the principle of presidential tax transparency using the powers at their disposal under Section 6103(f), perhaps that course of action would be justified. Indeed, releasing Trump's tax returns for the sake of releasing Trump's tax returns might not be such a bad thing—given all the arguments for presidential tax transparency outlined above.

Yet Neal and the House Ways and Means Committee insisted all along that their motive was not exposure for the sake of exposure. That was a strategically wise thing to say for litigation purposes, but the statement circumscribes what they can (or, at least, should) do next. Neal and the House Ways and Means Committee would undermine their own credibility—and could be seen as hoodwinking the courts and the public—if they proceeded to release the returns outside the context of a comprehensive review of the presidential audit program.

CAN THE SENATE TAKE OVER?

Enter stage left: the Senate Finance Committee. While the Republicans who take control of the House Ways and Means Committee in January are exceedingly unlikely to continue the Democrats' inquiry, the Senate Finance Committee under the leadership of Chairman Ron Wyden (D-Ore.) is quite capable of conducting the comprehensive review of the presidential audit program that House Democrats won't be able to complete. Wyden will have to send his own written request to the IRS for Trump's returns, but this shouldn't be much more than a formality: Wyden could send the request this morning, and the IRS could send the documents back this afternoon. There is no requirement that Wyden or the IRS even inform Trump of the request before the IRS fulfills it. By the time Trump could file a lawsuit to stop the IRS from complying, Wyden already would have the documents in hand. In any event, a lawsuit by Trump to stop the IRS from fulfilling Wyden's request would be frivolous given the D.C. Circuit's decision resolving the issue in the House litigation—and almost certainly would be dismissed much more quickly than Trump's earlier bid to block the House.

Section 6103(f)(4) also allows Neal, as chair of the House Ways and Means Committee, to appoint agents to examine the returns that he has obtained through his request. In theory, Neal could appoint Senate Finance Committee staffers—or Chairman Wyden himself—as the House committee's agents. But Neal's GOP successor as House Ways and Means chair could revoke that appointment, ending the Senate's inquiry in midstream. Thus, the better course of action is clearly for Wyden to issue his own written request for the returns on the Senate Finance Committee's behalf.

In sum, even as the window closes for the House Ways and Means Committee to conduct a comprehensive review of the presidential audit program, Congress still can comb through Trump's tax returns and determine whether the IRS fairly and fully audited the former president. It would be in a different chamber of Congress—the Senate, not the House—but Trump would nonetheless be subject to legislative branch scrutiny.

Hopefully, House Democrats will recognize that deferring to their Senate colleagues is preferable to reneging on their own word and publishing Trump's returns outside the context of the presidential audit program review that they promised. If, instead, House Democrats release the returns now, Trump and his supporters will charge Democrats with duplicity for saying one thing in litigation and doing another thing afterward—and the charge won't be entirely baseless. That would, perversely, allow Trump to transform the matter of his tax returns from a political vulnerability for him to a potential liability for Democrats. And beyond questions of political strategy, promise-keeping is—of course—an important value in itself.

So yes, presidents should release their tax returns, but that doesn't release House Democrats from the avowals about their motives that they have made since 2019. In their last weeks in the majority, House Democrats have another opportunity to demonstrate why they deserve the nation's trust. They should seize it—even if that means those of us who have been waiting for years to know what's buried in Trump's tax returns might have to wait a little longer.

Mr. BRADY. Madam Speaker, I reserve the balance of my time.

□ 1015

Mr. NEAL. Madam Speaker, I yield 1½ minutes to the gentleman from Nevada (Mr. HORSFORD), who has been a leader on this issue and gave one of the most moving addresses as the caucus ensued.

Mr. HORSFORD. Madam Speaker, I thank the distinguished chairman, Mr. NEAL, for yielding time and for leading this important legislation. I also thank him for the opportunity to serve on this important committee.

I also thank the ranking member for always showing respect in our deliberations. All the best to you in your future deliberations.

Madam Speaker, I rise today in support of H.R. 9640, the Presidential Tax Filings and Audit Transparency Act of 2022.

As the chair has said, since 1977, the IRS adopted a policy of conducting mandatory audits on the President while they are in office as a check on their power. Disturbingly, our committee found that the IRS had all but given up and ceased this program under the previous administration.

As our colleagues on the other side of the aisle have chipped away at the funding for the IRS, their talent pool has shrunk. They have been unable to retain the kind of tax and financial experts that are actually needed to review the complex tax returns of some of the wealthiest.

Meanwhile, those on the lower income spectrum, especially those with children who claim the earned income tax credit, are more likely to be audited. In fact, in reports from our committee, five times more likely to be audited are those individuals on the low-income spectrum than the most wealthy.

The evidence is clear: Congress must step in. This is why this legislation must be passed.

Madam Speaker, I urge my colleagues to vote "aye" on this measure and to put the confidence of the American people in our tax system once again.

Mr. BRADY. Madam Speaker, I include in the RECORD an August 2, 2022, blog post from the Committee on Ways and Means titled: "New Schumer-Manchin Bill Will Supercharge Long History of IRS Abuses."

NEW SCHUMER-MANCHIN BILL WILL SUPERCHARGE LONG HISTORY OF IRS ABUSES, AUGUST 2, 2022.

Despite a long history of IRS abuses, Democrats have revived their proposal to send 87,000 new IRS agents after you and your family-owned business on the belief that everyone is a tax cheat. The IRS has already been targeting lower and middle income earners, yet Democrats want to hire new IRS agents to audit individuals and small businesses. They've also promised to revive their invasive bank surveillance scheme.

DEMOCRATS WANT TO INCREASE AUDITS FOR ALL INDIVIDUALS BY MORE THAN 1.2 MILLION PER YEAR:

A Senate Finance Committee analysis shows the \$45.6 billion for "enforcement" would "predominantly hit taxpayers who have low (or very low) Adjusted Gross Income. Nothing in the proposal would change that fact."

Nearly half of the audits would hit Americans making \$75,000 per year or less.

Low-income taxpayers making up to \$25,000 per year would see more audits too.

Despite a clear need for greater taxpayer customer service amidst a historic tax return backlog, only \$3.2 billion of Democrats' \$80 billion is earmarked for that purpose.

Supercharging the IRS will lay the groundwork for the monitoring the Biden Administration has pledged to impose. Top Biden officials have made clear they have not given up on implementing IRS bank surveillance.

OVERLY BROAD IRS TARGETING SPANNING DECADES HAS CLAIMED MANY VICTIMS, AND DEMOCRATS ARE TRYING TO REVIVE IT.

Former IRS official Lois Lerner apologized in 2013 that Tea Party groups and other groups had been targeted for audits of their applications for tax-exemption, which effectively delayed that status until they could no longer take effective part in the 2012 election. The Treasury Inspector General found that "Inappropriate Criteria Were Used to Identify Tax-Exempt Applications for Review back in 2013.

In 1998, the Washington Post reported that "An Oklahoma tax-return preparer, a Texas

oilman and a Virginia restaurateur told lawmakers how raiding parties of armed agents from the IRS Criminal Investigation Division barged into their homes or offices, frightened their employees and families—and ultimately came up empty-handed.”

“Two of the men said they later found that former employees had precipitated the raids, and that the IRS had done little or no checking on their informants’ credibility.”

The third witness said he never could determine why he was targeted.”

In 1997, CNN reported testimony from an expert that the IRS was “the best secret-keeping agency in our government today: ‘I discovered that the IRS does keep lists of American citizens for no reason other than that their political activities might have offended someone at the IRS; about how the IRS believes that anyone who offers even legitimate criticism of the tax collector is a tax protester; about how the IRS shreds its paper trail, which means that there is no history, no evidence and, ultimately, no accountability.’”

Robert Schriberman, a tax professor at the University of Southern California and author of eight books critical of IRS practices and procedures, decried the agency’s ability to ignore citizens’ due-process protections. “The IRS can take a taxpayer’s home by just the signature of the district director alone,” he said.

These abuses led to numerous attempts at overhauling the agency, and the latest still has not yet been implemented.

#### IRS AGENTS HAVE WRONGLY SEIZED MILLIONS FROM SMALL BUSINESSES WHEN GIVEN THE OPPORTUNITY

In an apparent show of strength, past IRS actions led to the seizure of more than \$43 million from bank accounts of hundreds of small businesses; the results of those actions in a recent case led to local wedding dress shop being permanently shut down.

Only after intense pressure from Congress did the IRS return the money that had been taken to some of the businesses, including a Maryland dairy farmer.

#### IRS POLITICAL LEAKS HAVE BEEN A PROBLEM WHENEVER DEMOCRATS HAVE BEEN IN THE WHITE HOUSE

The last time President Biden was in the White House in 2011, Democrats pushed for billions more in enforcement without providing clear, independent analysis supporting the funding, relying on information provided by activist groups aligned with their political objectives, and the IRS, which stood to gain funding.

Prior to the 2021 leak, ProPublica previously received (and published) leaked taxpayer information from the IRS in 2012 that just so happened to include critics of the Democrat administration.

#### POLITICAL TARGETING BY IRS THREATENS RELIGIOUS ORGANIZATIONS AND CRITICS ALIKE

The IRS initially denied a Christian organization tax-exempt status because its emphasis on certain “Bible teachings are typically affiliated with the [Republican] Party and candidates.”

This is particularly concerning given the agency’s prior history of targeting tax exempt groups for additional scrutiny based on their perceived political affiliation.

Recently, Democrats in Congress asked the IRS to increase scrutiny of groups seeking church status.

#### IRS MISMANAGEMENT IS WELL DOCUMENTED

An audit of the IRS itself, conducted from FYs 2010–2012 and published in 2013 found “inappropriate use of taxpayer funds being spent on conferences and reviews selected conferences to determine whether the conferences were properly approved, and the expenditures were appropriated.”

Another audit in 2019 found that the IRS wasted millions of dollars on software licenses it purchased but never used due to mismanagement of IT contracts and systems updates.

Despite the Biden Administration’s claim that more money will increase IRS audits and increase revenue from wealthy individuals and corporations, the Inspector General actually found that after spending \$22 million and 200 hours auditing large businesses, the IRS was unsuccessful in bringing in money to the Treasury from those audits nearly 50 percent of the time.

Mr. BRADY. Madam Speaker, I reserve the balance of my time.

Mr. NEAL. Madam Speaker, I yield 1 minute to the gentleman from Texas (Mr. GREEN), who has energetically spoken about this issue in the past and will, I am sure, in the future.

Mr. GREEN of Texas. Madam Speaker, and still I rise. I rise today because I believe we have a duty, a responsibility, and an obligation to protect the great and noble American ideals that are the foundation of this country.

We have a duty to protect what John Adams, the second President, brought to our attention, that we are a country of laws, not men, and what Teddy Roosevelt, the 26th President, brought to our attention, that no one is above the law.

The President has awesome authority. The IRS is under the auspices of the executive branch. We must put in place laws to assure us that there are no conflicts of interest being perpetrated by a President who has control of the agency that is supposed to audit his taxes.

We have a duty, a responsibility, and an obligation. I thank Mr. NEAL for living up to the duty, the responsibility, and the obligation.

I respect my friend on the other side from Texas. We disagree. I wish him the best. But we have to go on, and the country needs this legislation. I encourage my colleagues to support it.

Mr. BRADY. Madam Speaker, I include in the RECORD a 2017 House report where the chairman said: “Committee Democrats remain steadfast in our pursuit to have [President Trump’s] individual tax returns disclosed to the public,” which can be found at: <https://www.congress.gov/congressional-report/115th-congress/house-report/73/1>

Mr. BRADY. Madam Speaker, I reserve the balance of my time.

Mr. NEAL. Madam Speaker, I yield 1 minute to the gentlewoman from Texas (Ms. JACKSON LEE), who has been outspoken on this issue, as well.

Ms. JACKSON LEE. Madam Speaker, it is good in this season to be surrounded by truth.

Let me rise to support H.R. 9640, the Presidential Tax Filings and Audit Transparency Act of 2022, because this is a necessity.

When the Committee on Ways and Means investigated the IRS’ execution of its mandate to audit the taxes of a sitting President, they found that, during the Trump administration, the IRS has been in serious dereliction of its duty to audit the taxes of Donald

Trump when he had been President. In fact, we have found and believe that at one time he paid zero.

I don’t want to necessarily focus on Donald Trump, but he happens to be at the core issue of the fact of: Are we an equal society? The Committee on Ways and Means has emphasized that we are.

It leads us to the obvious questions of: Why? Did the IRS simply forget to do it? Did someone misplace his tax returns? Did the auditor of Presidential tax returns retire?

I think this legislation is imperative because it must be a general perspective that transparency is for everyone.

Let me be very clear: There are hard-working members of the IRS, hard-working members of that team.

The SPEAKER pro tempore. The time of the gentlewoman has expired.

Mr. NEAL. Madam Speaker, I yield an additional 30 seconds to the gentlewoman from Texas.

Ms. JACKSON LEE. Madam Speaker, we know and see them all the time.

Madam Speaker, in addition to the dereliction regarding the audit of Donald Trump, we have heard that if you are a schoolteacher, you are audited.

I want to say to the IRS Commissioner: You are derelict in your duties. You are derelict in your sensitivity to constituents, to calls from Members, and you are derelict in your duty as to what you are supposed to do as related to the President of the United States, not only because he was President but because he was an individual who continued to ignore the laws of the land.

I said today was a day of truth in this holiday season. This legislation will bring truth and respect. Let’s see those tax returns, and let the IRS do its job on behalf of the American people.

Madam Speaker, I rise in strong support of H.R. 9640, the Presidential Tax Filings and Audit Transparency Act of 2022.

This legislation arose by necessity. When the Ways and Means Committee investigated the IRS’s execution of its mandate to audit the taxes of a sitting president, it found that, during the Trump administration, the IRS had been in serious dereliction of its duty to audit the taxes of Donald Trump when he had been president.

This was especially troubling because, based on publicly known and commonly held information, Donald Trump’s activities and investments presented a wide range of questionable and potentially problematic tax issues, to a far greater degree than any previous president.

Donald Trump’s taxes are the prototypical example of why the policy was established in the 1970s that required the IRS to audit the taxes of a sitting president.

And yet, as the Ways and Means Committee found, it did not happen, either never being initiated or never being completed.

It leads us to the obvious question: Why?

Did the IRS simply forget to do it?

Did someone misplace his tax returns?

Did the auditor of presidential tax returns retire?

While we don’t know the exact answer, the IRS’s failure to conduct its statutorily mandated audit of the president’s taxes raises the possibility of a nefarious reason for the failure.

Given the well-documented, extensive, and repeated malfeasance that was endemic to the presidency of Donald Trump—including all of the evidence presented during his two impeachment trials and his attempt to obstruct the effectuation of the 2020 election and subvert the Constitution, as exposed by the January 6th Select Committee—it is obvious that Trump had little or no interest in personally adhering to the law.

Because of that, Congress would be naive to believe that the IRS's failure to audit Trump's taxes was merely an administrative error.

Whether the failure was due to a specific instruction that was transmitted directly to the IRS leadership, or an implied directive that was recognized, or possibly some other means of observing or conveying Trump's wishes, it would be foolish to ignore the possibility that a president who flouted the law with impunity on so many occasions had instead, in total contrast, insisted on strict adherence to the law in connection to the audit of his personal taxes, and that his views played no part in the failure of the IRS to audit his taxes.

This obvious observation is accentuated by Trump's public statements displaying his antipathy to paying his fair share of federal taxes. Perhaps most resoundingly, during a 2016 debate, he said that, by paying nothing in federal taxes over a series of years, "That makes me smart."

All of this pertinent background underscores the obvious basis for the legislation that we are now considering: Congress must ensure that the failure by the IRS to audit a sitting president's taxes Never Happens Again.

This bill codifies the requirement that the IRS conduct and complete an audit of the sitting president's taxes each year, and publicly disclose certain information about its findings.

The bill also requires the IRS to audit any additional filing by a former president that relates to a year in which he or she had been in office.

Since it is the responsibility of Congress to ensure that the tax code is administered fairly for every American, it is especially important that Congress apply that to the most powerful American at any given time: the president of the United States.

Fairness requires even-handed application of the law to everyone, including those with the most influence over our governmental institutions.

Failure to adhere to this precept would subordinate public confidence in our democracy the whims of the person who presides over the entire executive branch of our government.

Failure to abide by fairness in the enforcement of our tax code would negate fairness as a fundamental American principle.

Failure to apply the tax code to the president in an even-handed manner, just like it applies to other Americans, would assert acquiescence of justice and the rule of law to Machiavellian, autocratic, narcissistic personal interests and personal power.

That may be how things work in countries run by monarchs, but that's not how the United States works.

In fact, it is antithetical every stroke of the quill that composed our Constitution.

Madam Speaker, I strongly support this legislation because it is necessary and appropriate, and it effectuates bedrock American principles.

I urge all my colleagues to vote YES on this bill to empower the IRS to do its job—free of fear or favor—and remind every future president that he or she is subordinate to the Constitution and the rule of law, just like every other person in our country.

The SPEAKER pro tempore. Members are reminded to address their remarks to the Chair and not to a perceived viewing audience.

Mr. BRADY. Madam Speaker, I yield myself such time as I may consume.

Madam Speaker, I would note that, every year, President Trump's tax returns were under audit and that the tradition of making Presidential tax returns public is just that, a tradition, not a law, and unrelated to the Presidential audit program.

I would also note that while I have loved serving with my colleagues from Houston, I would note that they were among the very first Members of Congress to introduce impeachment resolutions against this President in the very first year of his Presidency, revealing that this is political targeting and nothing else.

Madam Speaker, I reserve the balance of my time.

Mr. NEAL. Madam Speaker, I yield myself such time as I may consume.

Before I finish my time here, I do thank KEVIN BRADY. We had an excellent relationship at the committee. I can speak for all the Democrats on the committee that they had high regard for KEVIN BRADY when he was in the majority and when he was in the minority for the way he allowed the minority, us at the time, to use the time that was allocated to us. I never thought during that time that Mr. BRADY did anything that was mean or malicious.

In addition, I think what is important to point out here, as he did in his comments, is that we did big things during that time. When you stop and consider the CARES Act, when you consider what we did in the health space, retirement and savings, what we were able to do with USMCA, all of that was done in a bipartisan manner. I think part of it is a reflection of his personality, which fundamentally lacks malice.

Madam Speaker, I reserve the balance of my time.

Mr. BRADY. Madam Speaker, I yield myself the balance of my time.

Madam Speaker, I include in the RECORD an October 2018 article, 4 years ago, from the San Francisco Chronicle, where the Honorable NANCY PELOSI said to expect Democrats to immediately try to force President Trump to release his tax returns if they take back the House in November, exposing the true purpose of this effort.

[From the Bloomberg Government, Oct. 11, 2018]

SF CHRONICLE: PELOSI: TRUMP'S TAX RETURNS ARE FAIR GAME IF DEMOCRATS WIN HOUSE

(By John Wildermuth)

Expect Democrats to immediately try to force President Trump to release his tax re-

turns if they take back the House in November, Minority Leader Nancy Pelosi said Wednesday.

Demanding the president's tax returns "is one of the first things we'd do—that's the easiest thing in the world. That's nothing," Pelosi told The Chronicle's editorial board in an hour-long interview.

Although a 1924 provision of the Internal Revenue Code gives certain congressional committees the right to request—and release—the tax records of even the president, it's unlikely Trump would surrender those documents without an all-out legal battle. He has refused to release his returns since he announced he was running for president, arguing first that he was being audited and later that voters don't care.

The GOP-led Congress has joined in keeping those records private, regularly voting down Democratic efforts to make Trump turn them over.

Forcing Trump to release his returns would not necessarily make them public, but would allow a Democratic-run congressional committee to decide whether there is information in those returns that needs to be investigated.

Whether that happens hinges on Democrats winning the House or the Senate. With the Nov. 6 election less than four weeks away, Pelosi sounded confident about both the House Democrats' chances and her own political future.

"I believe we would win if the election was today," she said. And although more than 50 Democratic candidates have said they wouldn't vote for Pelosi to lead the House, the San Francisco Democrat said, "I believe I will be speaker if we win."

Releasing the president's tax returns to a congressional committee would not be revenge for the way Trump and GOP leaders have treated the Democratic minority for the past two years, but a simple matter of oversight by Congress, "a co-equal body of government," Pelosi said.

"We have to have the truth," she said.

Payback isn't going to be part of a Democratic-led House, Pelosi promised, pushing back against what she called the "pound of flesh crowd" of Democrats eager to repay Republicans for every political slight and attack since Trump was elected.

"We will seek bipartisanship where we can," Pelosi said. "One of the reasons we should win is that we're not like them, and we're not going to be like them."

The Democratic leader also says she doesn't have much choice. No matter what happens on election day, Trump is still going to be president and she will have to work with him.

"We need to get a signature, which requires some bipartisanship, some common ground," Pelosi said, which she admitted wasn't always easy.

"I, probably more than most people do, respect the office he serves in, probably more than he does," she said. "But he is the president—we have to find our common ground. . . . We want to get results for the American people."

But that's going to mean discussions and compromise, not surrender, Pelosi said. Democrats "will never negotiate away our values," she said.

Pelosi is confident there are areas where Democrats can reach agreement with Trump and Republicans, as they did when Republican George W. Bush was president.

Despite disputes over the Iraq War and other issues, "we worked together, we disagree and we agreed, and that's the marketplace of ideas that we live in," she said.

Areas where there could be common ground include national infrastructure improvements, a plan for Dreamers, undocumented residents who arrived in this country

as minors, and ways to curb gun violence, Pelosi said.

There's also public support for efforts to allow the Department of Health and Human Services to negotiate for lower drug prices, she added.

Pelosi also weighed in on some local issues, saying she supported San Francisco's efforts to establish a safe injection site for drug users, something Gov. Jerry Brown vetoed last month. She also backed changes in federal marijuana laws, although she admitted, "I don't see this president signing any such thing."

But those concerns are far from the top of the Democrats' "to-do" list if they take back the House. "The first order of business is the economic security of America's working families—that is what people care about," Pelosi said.

For Pelosi, that concern connects directly with San Francisco's Proposition C, which would tax large companies to raise an estimated \$300 million a year for homeless programs.

Pelosi said she supports the measure because it's something the city needs to do. She acknowledged the opposition from her political ally Mayor London Breed, who has said that before the city pours millions of dollars more into homeless programs, "San Franciscans deserve accountability for the money they are already paying."

"I don't disagree with the mayor that there should be accountability and there should be a plan" about how to use the funds, Pelosi said. "I have great confidence in the mayor that she can handle it if Prop. C wins."

Efforts to deal with social problems like homelessness, hunger and housing insecurity require a new vision from Congress, she said.

"We have to think in a different way about it, and when we think big, we have to put our hands in the pockets where the money is," Pelosi said.

Homelessness "is not an issue, it's a value. It's an ethic that we have not properly addressed."

Mr. BRADY. Madam Speaker, I yield myself the balance of my time.

Madam Speaker, NANCY PELOSI is not alone. Democrat after Democrat on this committee and in this Congress made it clear years ago that they were targeting President Trump to try to force his tax returns to be made public, even though the law doesn't require it at all and, as was revealed in our committee hearing, it has nothing to do with the Presidential audits.

In fact, in our markup, again and again, we heard from Members who said we must force these private tax returns to be made public so we can see his dealings, so we can see his taxes, so we can criticize. Nothing to do with the Presidential audit process.

That is our concern today, that under the new standard that has been set, and the Supreme Court has affirmed, two individuals in Congress, the chairman of the Committee on Ways and Means and the chairman of Senate Finance Committee, will have nearly unlimited power, with almost any excuse, to obtain, to investigate, and to make public those very private tax returns.

We are not alone in our concerns. Other scholars have made the point that we have a voluntary tax system and that if Americans don't believe and can't trust that their tax returns won't

be kept private, if they have to worry that if they end up on the enemy's list in Congress, that they, too, can be a target. Under this new process and this new standard, the privacy protections of the last half a century are gone.

My worry, and I think the worry of every Republican here, and I hope some of our Democrat friends, as well, is that this will provide a dangerous new political weapon that invites political retribution where that cycle will continue and our politics will be worse, harsher, uglier, and more divisive because of this action.

Again, at the end of the day, whether a President makes their tax returns public or not, today it is not the law. While I would recommend it for all, the truth of the matter is, at the end of the day, this is political targeting. It can be applied not just to the President but to every American.

I am worried that it is not just public officials at risk. It is private citizens. It could be supporters. It could be business or labor leaders. It could be the Supreme Court that someone seeks to delegitimize. That is our concern here.

This is why we are fighting this fight as Republicans, to protect the privacy of every American, to make sure they are not targeted by partisans in Congress.

I will tell you, I am very worried that every chairman of those two committees will face incredible pressure to target Americans, political enemies, and opponents, and I don't think we should ever go down that road. Regrettably, we are, and that is why we are here.

I have respected Chairman NEAL for many years and treasure our working relationship and the accomplishments we have done. I will miss you, friend.

Before we conclude today, I want to say a special thank-you to several members of the Committee on Ways and Means Republican staff who have worked so hard on this issue for years: Sean Clerget, Derek Theurer, Caroline Jones, Molly Fromm, Brittany Havens, Paige Decker, J.P. Freire, and, of course, the remarkable staff director of the Committee on Ways and Means Republicans, Gary Andres. He has done a great job for this committee and this country.

Madam Speaker, I yield back the balance of my time.

Mr. NEAL. Madam Speaker, I yield myself the balance of my time for closing.

The constant theme that we have heard today from our Republican colleagues is that this is about targeting an individual. This is a chance to clarify the law that they suggest is currently in a convoluted stage, which means that there is, in their judgment, sufficient confusion about the law as to whether or not the process should play out.

What this legislation argues, I think, with great proficiency is the following, and that is that we should codify the system that we have discovered in re-

cent days is not only dysfunctional but is nonexistent.

Nine out of the last 10 Presidents of the United States have voluntarily released their tax forms. It dates to Richard Nixon in a letter to the then-chairman of this committee, Wilbur Mills.

Barack Obama and Joe Biden have both indicated they have been fully audited. What we are suggesting today is that this is an opportunity to clear up the question of how the mandatory audit that is highlighted in regulations at the IRS plays out.

By the way, when we say it is not in law, this institution here functions on the basis of rules as well as law. The rules in the IRS manual said that the audit ought to take place. We have discovered that not only did the audit not take place but it hasn't even been completed.

A reminder: This is not about a President. This is about the Presidency going forward.

□ 1030

This was not done with malicious intent. It was not done in a clandestine manner. It was this chance to say, okay, if there is a legitimate argument about how the mandatory audit system plays out, let's straighten it out this morning. Easily done and accomplished. Paying taxes is a core responsibility, a reflection of our faith in common citizenship.

Despite the idea that we talk about a voluntary system, treasure the idea that about 87 percent of the American people pay their taxes on time. That really speaks, I think, to the intent and sincerity that they feel about a functioning government. All of us are expected to fulfill that responsibility.

In exchange for voluntary compliance, we have to be assured that a fair and well-functioning system ensures that everyone else is cooperating, too. This shouldn't be the kind of country that allows those with power and privilege to be held above the law that applies to everyone else. That is not part of our national character. That is not our ethic as a people.

Here, no one, no matter how powerful, should be out of the reach of the tax system, least of all not in compliance with our tax laws.

The IRS failed its own policy to audit a President in an affront to our shared sense of justice and fairness. Everybody on this occasion acknowledges that, the audit did not take place. And no audit has been completed 3 years later.

The legislation before us, H.R. 9640, rectifies the situation. It offers great clarity.

Madam Speaker, I urge all of my colleagues to support this legislation, and I yield back the balance of my time.

Mr. PASCRELL. Madam Speaker, I was the first member who advocated for reviewing and releasing Donald Trump's tax returns. I've been on this quest for nearly 6 years.

I applaud Chairman NEAL for fighting until the very end. This was not about 1 man. The law was always on our side.

Our committee investigation makes crystal clear why Trump and his cronies obstructed our work. Trump's handpicked Treasury Secretary and IRS head were at best delinquent. At worst they were corrupt and criminal.

Trump paid a pittance in taxes for years. He overinflated losses to shirk his duty as an American citizen.

Trump's government failed to conduct a mandatory review of his tax records. They broke the law.

We provided the IRS with funds to prevent tax cheats from abusing our tax code. Now, we must ensure the IRS cannot meddle with the audit process and presidential returns are made public.

Americans must have faith that our tax system is fair. No one is above the law. It is time to act.

The SPEAKER pro tempore. Pursuant to House Resolution 1529, the previous question is ordered on the bill.

The question is on the engrossment and third reading of the bill.

The bill was ordered to be engrossed and read a third time, and was read the third time.

The SPEAKER pro tempore. The question is on passage of the bill.

The question was taken; and the Speaker pro tempore announced that the ayes appeared to have it.

Mr. BRADY. Madam Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, further proceedings on this question will be postponed.

#### MESSAGE FROM THE SENATE

A message from the Senate by Ms. Lasky, one of its clerks, announced that the Senate has passed without amendment bills of the House of the following titles:

H.R. 680. An act for the relief of Arpita Kurdekar, Girish Kurdekar, and Vandana Kurdekar.

H.R. 897. An act to take certain lands in California into trust for the benefit of the Agua Caliente Band of Cahuilla Indians, and for other purposes.

H.R. 1154. An act to authorize the Secretary of the Interior to conduct a study to assess the suitability and feasibility of designating certain land as the Great Dismal Swamp National Heritage Area, and for other purposes.

The message also announced that the Senate has agreed to without amendment a concurrent resolution of the House of the following title:

H. Con Res. 82. Concurrent resolution authorizing the printing of a revised and updated version of the House document entitled "Black Americans in Congress, 1870-1989".

The message also announced that the Senate has passed bills of the following titles in which the concurrence of the House is requested:

S. 1541. An act to amend the Communications Act of 1934 to require the Federal Communications Commission to ensure just and reasonable charges for telephone and advanced communications services in correctional and detention facilities.

S. 3405. An act to require the Federal Communications Commission to issue a rule pro-

viding that certain low power television stations may be accorded primary status as Class A television licenses, and for other purposes.

S. 4439. An act to take certain Federal land located in Siskiyou County, California, and Humboldt County, California, into trust for the benefit of the Karuk Tribe, and for other purposes.

S. 4814. An act to establish a demonstration program for the active remediation of orbital debris and to require the development of uniform orbital debris standard practices in order to support a safe and sustainable orbital environment, and for other purposes.

#### NATIONAL HERITAGE AREA ACT

Mr. TONKO. Madam Speaker, pursuant to House Resolution 1529, I call up the bill (S. 1942) to standardize the designation of National Heritage Areas, and for other purposes, and ask for its immediate consideration in the House.

The Clerk read the title of the bill.

The SPEAKER pro tempore. Pursuant to House Resolution 1529, the bill is considered read.

The text of the bill is as follows:

S. 1942

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

#### SECTION 1. SHORT TITLE.

This Act may be cited as the "National Heritage Area Act".

#### SEC. 2. NATIONAL HERITAGE AREA SYSTEM.

(a) IN GENERAL.—Subtitle I of title 54, United States Code, is amended by adding at the end the following:

#### "DIVISION C—NATIONAL HERITAGE AREAS

#### "CHAPTER 1201—NATIONAL HERITAGE AREA SYSTEM

"Sec.

"120101. Definition of National Heritage Area.

"120102. Establishment of National Heritage Area System.

"120103. National Heritage Area studies and designation.

"120104. Evaluation.

#### "§ 120101. Definition of National Heritage Area

"In this chapter, the term 'National Heritage Area' means a component of the National Heritage Area System described in section 120102(b).

#### "§ 120102. Establishment of National Heritage Area System

"(a) IN GENERAL.—To recognize certain areas of the United States that tell nationally significant stories and to conserve, enhance, and interpret those nationally significant stories and the natural, historic, scenic, and cultural resources of areas that illustrate significant aspects of the heritage of the United States, there is established a National Heritage Area System through the administration of which the Secretary may provide technical and financial assistance to local coordinating entities to support the establishment, development, and continuity of the National Heritage Areas.

"(b) NATIONAL HERITAGE AREA SYSTEM COMPONENTS.—The National Heritage Area System shall be composed of—

"(1) each National Heritage Area, National Heritage Corridor, National Heritage Canalway, Cultural Heritage Corridor, National Heritage Route, and National Heritage Partnership designated by Congress be-

fore or on the date of enactment of this chapter; and

"(2) each National Heritage Area designated by Congress after the date of enactment of this chapter.

"(c) RELATIONSHIP TO THE SYSTEM.—

"(1) RELATIONSHIP TO SYSTEM UNITS.—The Secretary shall—

"(A) ensure, to the maximum extent practicable, participation and assistance by any administrator of the System unit that is located near or encompassed by a National Heritage Area in local initiatives for the National Heritage Area to conserve and interpret resources consistent with the applicable management plan for the National Heritage Area; and

"(B) work with local coordinating entities to promote public enjoyment of System units and System-related resources.

"(2) TREATMENT.—

"(A) IN GENERAL.—A National Heritage Area shall not be—

"(i) considered to be a System unit; or

"(ii) subject to the authorities applicable to System units.

"(B) EFFECT.—Nothing in this paragraph affects the administration of a System unit located within the boundaries of a National Heritage Area.

"(d) AUTHORITIES.—In carrying out this chapter, the Secretary may—

"(1) conduct or review, as applicable, feasibility studies in accordance with section 120103(a);

"(2) conduct an evaluation of the accomplishments of, and submit to Congress a report that includes recommendations regarding the role of the Service with respect to, each National Heritage Area, in accordance with section 120104;

"(3) enter into cooperative agreements with other Federal agencies, States, Tribal governments, local governments, local coordinating entities, and other interested individuals and entities to achieve the purposes of the National Heritage Area System;

"(4) provide information, promote understanding, and encourage research regarding National Heritage Areas, in partnership with local coordinating entities; and

"(5) provide national oversight, analysis, coordination, technical and financial assistance, and support to ensure consistency and accountability of the National Heritage Area System.

#### "§ 120103. National Heritage Area studies and designation

"(a) STUDIES.—

"(1) IN GENERAL.—Subject to the availability of appropriations, the Secretary may carry out or review a study to assess the suitability and feasibility of each proposed National Heritage Area for designation as a National Heritage Area.

"(2) PREPARATION.—

"(A) IN GENERAL.—A study under paragraph (1) may be carried out—

"(i) by the Secretary, in consultation with State and local historic preservation officers, State and local historical societies, State and local tourism offices, and other appropriate organizations and governmental agencies; or

"(ii) by interested individuals or entities, if the Secretary certifies that the completed study meets the requirements of paragraph (3).

"(B) CERTIFICATION.—Not later than 1 year after receiving a study carried out by interested individuals or entities under subparagraph (A)(ii), the Secretary shall review and certify whether the study meets the requirements of paragraph (3).

"(3) REQUIREMENTS.—A study under paragraph (1) shall include analysis, documentation, and determinations on whether the proposed National Heritage Area—